



IMPORTANT NOTICE FOR REFUND PERMIT HOLDERS

FUEL TAX SECTION
REFUND UNIT
P.O. BOX 9228
OLYMPIA, WA 98507-9228
(360) 664-1838

Effective March 6, 2006, no sales or use tax is due on diesel or aircraft fuel used for:

- Producing agricultural products by farmers (not for personal consumption)
- Providing horticultural services to farmers ("farm fuel users")

Note: Horticultural services are limited to soil preparation, crop cultivation, and crop harvesting.

To avoid paying the sales and use tax on your refund you must:

1. Complete the enclosed Farmers' Retail Sales Tax Exemption Certificate
2. Send the completed certificate to our office with your next refund claim form, including invoices
3. Submit this certificate to us once a year

Farm fuel users must give fuel providers a completed Farmers' Retail Sales Tax Exemption Certificate at the time of purchase (effective for one year). The certificate can be found on the Department of Revenue's web site at www.dor.wa.gov.

If you have questions, please contact the Refund Unit at (360) 664-1838.

(Reference: House Bill 2424)